

		FOR OFF USE					

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2002  
STATE OF ILLINOIS  
DEPARTMENT OF PUBLIC AID  
FINANCIAL AND STATISTICAL REPORT FOR  
LONG-TERM CARE FACILITIES  
(FISCAL YEAR 2002)

IMPORTANT NOTICE  
THIS AGENCY IS REQUESTING DISCLOSURE OF INFORMATION THAT IS NECESSARY TO ACCOMPLISH THE STATUTORY PURPOSE AS OUTLINED IN 210 ILCS 45/3-208. DISCLOSURE OF THIS INFORMATION IS MANDATORY. FAILURE TO PROVIDE ANY INFORMATION ON OR BEFORE THE DUE DATE WILL RESULT IN CESSATION OF PROGRAM PAYMENTS. THIS FORM HAS BEEN APPROVED BY THE FORMS MANAGEMENT CENTER.

<b>I. IDPH Facility ID Number:</b> <u>0004861</u>		<b>II. CERTIFICATION BY AUTHORIZED FACILITY OFFICER</b>																																																																																							
<b>Facility Name:</b> <u>Elston Nursing and Rehabilitation Centre</u>		<p>I have examined the contents of the accompanying report to the State of Illinois, for the period from <u>1/01/2002</u> to <u>12/31/2002</u> and certify to the best of my knowledge and belief that the said contents are true, accurate and complete statements in accordance with applicable instructions. Declaration of preparer (other than provider) is based on all information of which preparer has any knowledge.</p> <p>Intentional misrepresentation or falsification of any information in this cost report may be punishable by fine and/or imprisonment.</p>																																																																																							
<b>Address:</b> <u>4340 North Keystone</u> <u>Chicago</u> <u>60641</u>																																																																																									
<div>NumberCityZip Code</div>																																																																																									
<b>County:</b> <u>Cook</u>																																																																																									
<b>Telephone Number:</b> <u>(773) 545-8700</u> <b>Fax #</b> <u>(773) 545-9444</u>																																																																																									
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SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre

# 0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

III. STATISTICAL DATA

A. Licensure/certification level(s) of care; enter number of beds/bed days,  
(must agree with license). Date of change in licensed beds N/A

	1	2	3	4	
	Beds at Beginning of Report Period	Licensure Level of Care	Beds at End of Report Period	Licensed Bed Days During Report Period	
1	<u>84</u>	Skilled (SNF)	<u>84</u>	<u>30,660</u>	1
2		Skilled Pediatric (SNF/PED)			2
3	<u>33</u>	Intermediate (ICF)	<u>33</u>	<u>12,045</u>	3
4		Intermediate/DD			4
5		Sheltered Care (SC)			5
6		ICF/DD 16 or Less			6
7	<u>117</u>	TOTALS	<u>117</u>	<u>42,705</u>	7

B. Census-For the entire report period.

	1 Level of Care	2 3 4 5 Patient Days by Level of Care and Primary Source of Payment				
		Public Aid Recipient	Private Pay	Other	Total	
8	SNF	<u>9,389</u>	<u>924</u>	<u>1,708</u>	<u>12,021</u>	8
9	SNF/PED					9
10	ICF	<u>23,697</u>	<u>2,187</u>	<u>66</u>	<u>25,950</u>	10
11	ICF/DD					11
12	SC					12
13	DD 16 OR LESS					13
14	TOTALS	<u>33,086</u>	<u>3,111</u>	<u>1,774</u>	<u>37,971</u>	14

C. Percent Occupancy. (Column 5, line 14 divided by total licensed  
bed days on line 7, column 4.) 88.91%

D. How many bed-hold days during this year were paid by Public Aid?

286 (Do not include bed-hold days in Section B.)

E. List all services provided by your facility for non-patients.  
(E.g., day care, "meals on wheels", outpatient therapy)

None

F. Does the facility maintain a daily midnight census? Yes

G. Do pages 3 & 4 include expenses for services or  
investments not directly related to patient care?

YES ☒ NO ☐

H. Does the BALANCE SHEET (page 17) reflect any non-care assets?

YES ☐ NO ☒

I. On what date did you start providing long term care at this location?

Date started 1/01/71

J. Was the facility purchased or leased after January 1, 1978?

YES ☐ Date \_\_\_\_\_ NO ☒

K. Was the facility certified for Medicare during the reporting year?

YES ☒ NO ☐ If YES, enter number

of beds certified 24 and days of care provided 1,697

Medicare Intermediary Mutual of Omaha

IV. ACCOUNTING BASIS

ACCRUAL ☒ MODIFIED CASH\* ☐ CASH\* ☐

Is your fiscal year identical to your tax year? YES ☐ NO ☒

Tax Year: 10/31/02 Fiscal Year: 12/31/02

\* All facilities other than governmental must report on the accrual basis.

## STATE OF ILLINOIS

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Facility Name & ID Number      Elston Nursing and Rehabilitation Centre      #      0004861      Report Period Beginning:      1/01/2002      Ending:      12/31/2002

**V. COST CENTER EXPENSES (throughout the report, please round to the nearest dollar)**

	Operating Expenses	Costs Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>A. General Services</b>											
1	Dietary	167,186	36,688	10,385	214,259		214,259		214,259			1
2	Food Purchase		253,881		253,881	(11,901)	241,980	(5,848)	236,132			2
3	Housekeeping	79,425	34,733		114,158		114,158		114,158			3
4	Laundry	46,355	4,244	6,103	56,702		56,702		56,702			4
5	Heat and Other Utilities			61,757	61,757		61,757	2,789	64,546			5
6	Maintenance	49,495	34,333	63,649	147,477		147,477	14,136	161,613			6
7	Other (specify):*											7
8	<b>TOTAL General Services</b>	342,461	363,879	141,894	848,234	(11,901)	836,333	11,077	847,410			8
	<b>B. Health Care and Programs</b>											
9	Medical Director			17,500	17,500		17,500		17,500			9
10	Nursing and Medical Records	1,271,473	127,786	12,493	1,411,752	(9,199)	1,402,553	(40,837)	1,361,716			10
10a	Therapy		1,124	110,399	111,523		111,523		111,523			10a
11	Activities	60,034	4,309	2,126	66,469		66,469		66,469			11
12	Social Services	31,647		2,544	34,191		34,191		34,191			12
13	Nurse Aide Training											13
14	Program Transportation			855	855		855		855			14
15	Other (specify):* <b>Religious Consult</b>			565	565		565		565			15
16	<b>TOTAL Health Care and Programs</b>	1,363,154	133,219	146,482	1,642,855	(9,199)	1,633,656	(40,837)	1,592,819			16
	<b>C. General Administration</b>											
17	Administrative	109,596		141,977	251,573		251,573	(141,977)	109,596			17
18	Directors Fees											18
19	Professional Services			31,431	31,431		31,431	9,122	40,553			19
20	Dues, Fees, Subscriptions & Promotions			16,781	16,781		16,781	470	17,251			20
21	Clerical & General Office Expenses	185,409	28,669	23,968	238,046		238,046	17,011	255,057			21
22	Employee Benefits & Payroll Taxes			291,842	291,842	11,901	303,743	28,233	331,976			22
23	Inservice Training & Education			755	755		755	227	982			23
24	Travel and Seminar											24
25	Other Admin. Staff Transportation			13,183	13,183	(8,674)	4,509	863	5,372			25
26	Insurance-Prop.Liab.Malpractice			106,064	106,064		106,064	1,628	107,692			26
27	Other (specify):*											27
28	<b>TOTAL General Administration</b>	295,005	28,669	626,001	949,675	3,227	952,902	(84,423)	868,479			28
29	<b>TOTAL Operating Expense (sum of lines 8, 16 &amp; 28)</b>	2,000,620	525,767	914,377	3,440,764	(17,873)	3,422,891	(114,183)	3,308,708			29

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

NOTE: Include a separate schedule detailing the reclassifications made in column 5. Be sure to include a detailed explanation of each reclassification.

## STATE OF ILLINOIS

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Facility Name & ID Number Elston Nursing and Rehabilitation Centre #0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

## V. COST CENTER EXPENSES (continued)

	Capital Expense	Cost Per General Ledger				Reclass- ification 5	Reclassified Total 6	Adjust- ments 7	Adjusted Total 8	FOR OHF USE ONLY		
		Salary/Wage 1	Supplies 2	Other 3	Total 4					9	10	
	<b>D. Ownership</b>											
30	Depreciation			95,305	95,305		95,305	11,872	107,177			30
31	Amortization of Pre-Op. & Org.											31
32	Interest							189,650	189,650			32
33	Real Estate Taxes							120,480	120,480			33
34	Rent-Facility & Grounds			785,169	785,169		785,169	(785,169)				34
35	Rent-Equipment & Vehicles			5,263	5,263	8,674	13,937	5,505	19,442			35
36	Other (specify):*											36
37	<b>TOTAL Ownership</b>			885,737	885,737	8,674	894,411	(457,662)	436,749			37
	<b>Ancillary Expense</b>											
	<b>E. Special Cost Centers</b>											
38	Medically Necessary Transportation											38
39	Ancillary Service Centers		36,399	3,915	40,314	9,199	49,513		49,513			39
40	Barber and Beauty Shops											40
41	Coffee and Gift Shops											41
42	Provider Participation Fee			64,056	64,056		64,056		64,056			42
43	Other (specify):* <b>Non-Allowable</b>			28,396	28,396		28,396	(28,396)				43
44	<b>TOTAL Special Cost Centers</b>		36,399	96,367	132,766	9,199	141,965	(28,396)	113,569			44
45	<b>GRAND TOTAL COST</b> (sum of lines 29, 37 & 44)	2,000,620	562,166	1,896,481	4,459,267		4,459,267	(600,241)	3,859,026			45

\*Attach a schedule if more than one type of cost is included on this line, or if the total exceeds \$1000.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

VI. ADJUSTMENT DETAIL A. The expenses indicated below are non-allowable and should be adjusted out of Schedule V, pages 3 or 4 via column 7.  
In column 2 below, reference the line on which the particular cost was included. (See instructions.)

	NON-ALLOWABLE EXPENSES	1 Amount	2 Refer- ence	3 OHF USE ONLY	
1	Day Care	\$		\$	1
2	Other Care for Outpatients				2
3	Governmental Sponsored Special Programs				3
4	Non-Patient Meals				4
5	Telephone, TV & Radio in Resident Rooms				5
6	Rented Facility Space				6
7	Sale of Supplies to Non-Patients				7
8	Laundry for Non-Patients				8
9	Non-Straightline Depreciation				9
10	Interest and Other Investment Income	(8,836)	32		10
11	Discounts, Allowances, Rebates & Refunds				11
12	Non-Working Officer's or Owner's Salary				12
13	Sales Tax	(501)	43		13
14	Non-Care Related Interest				14
15	Non-Care Related Owner's Transactions				15
16	Personal Expenses (Including Transportation)				16
17	Non-Care Related Fees				17
18	Fines and Penalties				18
19	Entertainment				19
20	Contributions	(3,350)	43		20
21	Owner or Key-Man Insurance				21
22	Special Legal Fees & Legal Retainers				22
23	Malpractice Insurance for Individuals				23
24	Bad Debt	(12,612)	43		24
25	Fund Raising, Advertising and Promotional	(888)	43		25
26	Income Taxes and Illinois Personal Property Replacement Tax	(7,500)	43		26
27	Nurse Aide Training for Non-Employees				27
28	Yellow Page Advertising	(3,545)	43		28
29	Other-Attach Schedule See Attached Schedule F	(36,253)			29
30	SUBTOTAL (A): (Sum of lines 1-29)	\$ (73,485)		\$	30

B. If there are expenses experienced by the facility which do not appear in the general ledger, they should be entered below.(See instructions.)

		1 Amount	2 Reference	
31	Non-Paid Workers-Attach Schedule*	\$		31
32	Donated Goods-Attach Schedule*			32
33	Amortization of Organization & Pre-Operating Expense			33
34	Adjustments for Related Organization Costs (Schedule VII)	(526,756)		34
35	Other- Attach Schedule			35
36	SUBTOTAL (B): (sum of lines 31-35)	\$ (526,756)		36
37	(sum of SUBTOTALS TOTAL ADJUSTMENTS (A) and (B) )	\$ (600,241)		37

\*These costs are only allowable if they are necessary to meet minimum licensing standards. Attach a schedule detailing the items included on these lines.

C. Are the following expenses included in Sections A to D of pages 3 and 4? If so, they should be reclassified into Section E. Please reference the line on which they appear before reclassification.  
(See instructions.)

		1 Yes	2 No	3 Amount	4 Reference	
38	Medically Necessary Transport.		X	\$		38
39						39
40	Gift and Coffee Shops		X			40
41	Barber and Beauty Shops		X			41
42	Laboratory and Radiology		X			42
43	Prescription Drugs		X			43
44	Exceptional Care Program	X		9,199	Ln10,Co2	44
45	Other-Attach Schedule		X			45
46	Other-Attach Schedule		X			46
47	TOTAL (C): (sum of lines 38-46)			\$ 9,199		47

OHF USE ONLY							
48		49		50		51	52

NON-ALLOWABLE EXPENSES		Amount	Sch. V Line Reference	
1	Adjust Mgt. Co. Medical Supplies "A" To Cost	\$ (30,180)	10	1
2	Adjust Mgt. Co. Medical Supplies "Other" To Cost	(10,657)	10	2
3	Adjust Mgt. Co. Food To Cost	(5,848)	2	3
4	Non-allowable Professional Fees	(1,130)	19	4
5	Amortization of 2002 Deferred Maintenance	11,562	6	5
6				6
7				7
8				8
9				9
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11				11
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49	Total	(36,253)		49

STATE OF ILLINOIS

Summary A

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I

	Operating Expenses	PAGES 5 & 5A	PAGE 6	PAGE 6A	PAGE 6B	PAGE 6C	PAGE 6D	PAGE 6E	PAGE 6F	PAGE 6G	PAGE 6H	PAGE 6I	SUMMARY TOTALS (to Sch V, col.7)	
	<b>A. General Services</b>													
1	Dietary	0	0	0	0	0	0	0	0	0	0	0	0	1
2	Food Purchase	(5,848)	0	0	0	0	0	0	0	0	0	0	(5,848)	2
3	Housekeeping	0	0	0	0	0	0	0	0	0	0	0	0	3
4	Laundry	0	0	0	0	0	0	0	0	0	0	0	0	4
5	Heat and Other Utilities	0	0	2,789	0	0	0	0	0	0	0	0	2,789	5
6	Maintenance	11,562	0	2,574	0	0	0	0	0	0	0	0	14,136	6
7	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	7
8	<b>TOTAL General Services</b>	<b>5,714</b>	<b>0</b>	<b>5,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,077</b>	<b>8</b>
	<b>B. Health Care and Programs</b>													
9	Medical Director	0	0	0	0	0	0	0	0	0	0	0	0	9
10	Nursing and Medical Records	(40,837)	0	0	0	0	0	0	0	0	0	0	(40,837)	10
10a	Therapy	0	0	0	0	0	0	0	0	0	0	0	0	10a
11	Activities	0	0	0	0	0	0	0	0	0	0	0	0	11
12	Social Services	0	0	0	0	0	0	0	0	0	0	0	0	12
13	Nurse Aide Training	0	0	0	0	0	0	0	0	0	0	0	0	13
14	Program Transportation	0	0	0	0	0	0	0	0	0	0	0	0	14
15	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	15
16	<b>TOTAL Health Care and Programs</b>	<b>(40,837)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(40,837)</b>	<b>16</b>
	<b>C. General Administration</b>													
17	Administrative	0	0	(141,977)	0	0	0	0	0	0	0	0	(141,977)	17
18	Directors Fees	0	0	0	0	0	0	0	0	0	0	0	0	18
19	Professional Services	(1,130)	0	10,252	0	0	0	0	0	0	0	0	9,122	19
20	Fees, Subscriptions & Promotions	0	0	470	0	0	0	0	0	0	0	0	470	20
21	Clerical & General Office Expenses	0	0	15,269	1,742	0	0	0	0	0	0	0	17,011	21
22	Employee Benefits & Payroll Taxes	0	0	28,233	0	0	0	0	0	0	0	0	28,233	22
23	Inservice Training & Education	0	0	227	0	0	0	0	0	0	0	0	227	23
24	Travel and Seminar	0	0	0	0	0	0	0	0	0	0	0	0	24
25	Other Admin. Staff Transportation	0	0	863	0	0	0	0	0	0	0	0	863	25
26	Insurance-Prop.Liab.Malpractice	0	0	1,628	0	0	0	0	0	0	0	0	1,628	26
27	Other (specify):*	0	0	0	0	0	0	0	0	0	0	0	0	27
28	<b>TOTAL General Administration</b>	<b>(1,130)</b>	<b>0</b>	<b>(85,035)</b>	<b>1,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(84,423)</b>	<b>28</b>
29	<b>TOTAL Operating Expense (sum of lines 8,16 &amp; 28)</b>	<b>(36,253)</b>	<b>0</b>	<b>(79,672)</b>	<b>1,742</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(114,183)</b>	<b>29</b>

## Summary B

<b>Facility Name &amp; ID Number</b>	<b>Elston Nursing and Rehabilitation Centre</b>	<b>#</b>	<b>0004861</b>	<b>Report Period Beginning:</b>	<b>1/01/2002</b>	<b>Ending:</b>	<b>12/31/2002</b>
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**SUMMARY OF PAGES 5, 5A, 6, 6A, 6B, 6C, 6D, 6E, 6F, 6G, 6H AND 6I**

[illegible]



VII. RELATED PARTIES

A. Enter below the names of ALL owners and related organizations (parties) as defined in the instructions. Attach an additional schedule if necessary.

1 OWNERS		2 RELATED NURSING HOMES		3 OTHER RELATED BUSINESS ENTITIES		
Name	Ownership %	Name	City	Name	City	Type of Business
Sidney Glenner	100.00 %	Glen Oaks Nursing & Rehabilitation Centre,Ltd.	Northbrook	SEE ATTACHED SCHEDULE A		
		GlenCrest Nursing & Rehabilitation Centre,Ltd.	Chicago			
		GlenBridge Nursing & Rehabilitation Centre,Ltd.	Niles			
		GlenShire Nursing & Rehabilitation Centre,Ltd.	Richton Park			

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1 Schedule V		2 Line	3 Cost Per General Ledger Item	4 Amount	5 Cost to Related Organization Name of Related Organization	6 Percent of Ownership	7 Operating Cost of Related Organization	8 Difference: Adjustments for Related Organization Costs (7 minus 4)	
1	V			\$			\$	\$	1
2	V		Total from Page 6A	141,977	Glen Health and Home Management, Inc.	A	89,418	(52,559)	2
3	V								3
4	V		Total from Page 6B	785,169	Elston Real Estate & Development, L.L.C.	B	310,972	(474,197)	4
5	V								5
6	V								6
7	V								7
8	V				OWNERSHIP REFERENCE:				8
9	V				A: Owned 100.00 % by Sidney Glenner through attribution				9
10	V				B: Owned 60.00 % constructively by Sidney Glenner				10
11	V								11
12	V								12
13	V								13
14	Total			\$ 927,146			\$ 400,390	\$ * (526,756)	14

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth. ☒ YES ☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	17	Management Fees	\$ 141,977	Glen Health & Home Management, Inc.	A	\$	(141,977)	15
16	V	5	Utilities		Glen Health & Home Management, Inc.	A	2,789	2,789	16
17	V	6	Repairs and Maintenance		Glen Health & Home Management, Inc.	A	2,574	2,574	17
18	V	19	Professional Fees		Glen Health & Home Management, Inc.	A	10,252	10,252	18
19	V	20	Licenses, Permits and Inspection		Glen Health & Home Management, Inc.	A	470	470	19
20	V	21	Clerical		Glen Health & Home Management, Inc.	A	15,269	15,269	20
21	V	22	Employee Benefits and Payroll		Glen Health & Home Management, Inc.	A	28,233	28,233	21
22	V	23	Training and Education		Glen Health & Home Management, Inc.	A	227	227	22
23	V	25	Auto Expenses		Glen Health & Home Management, Inc.	A	863	863	23
24	V	26	Insurance		Glen Health & Home Management, Inc.	A	1,628	1,628	24
25	V	32	Interest		Glen Health & Home Management, Inc.	A	44	44	25
26	V	30	Depreciation		Glen Health & Home Management, Inc.	A	11,872	11,872	26
27	V	32	Interest		Glen Health & Home Management, Inc.	A	4,409	4,409	27
28	V	33	Real Estate Taxes		Glen Health & Home Management, Inc.	A	5,283	5,283	28
29	V	35	Equipment and Vehicle Rental		Glen Health & Home Management, Inc.	A	5,505	5,505	29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 141,977			\$ 89,418	\$ * (52,559)	39

\* Total must agree with the amount recorded on line 34 of Schedule VI.

SEE ACCOUNTANTS' COMPILATION REPORT

VII. RELATED PARTIES (continued)

B. Are any costs included in this report which are a result of transactions with related organizations? This includes rent, management fees, purchase of supplies, and so forth.

☒ YES

☐ NO

If yes, costs incurred as a result of transactions with related organizations must be fully itemized in accordance with the instructions for determining costs as specified for this form.

1		2	3 Cost Per General Ledger	4	5 Cost to Related Organization	6	7	8 Difference:	
Schedule V		Line	Item	Amount	Name of Related Organization	Percent of Ownership	Operating Cost of Related Organization	Adjustments for Related Organization Costs (7 minus 4)	
15	V	21	Clerical	\$	Elston Real Estate & Development, L.L.C.	B	\$ 1,742	\$ 1,742	15
16	V	32	Interest Income		Elston Real Estate & Development, L.L.C.	B	(3,678)	(3,678)	16
17	V	32	Interest Expense		Elston Real Estate & Development, L.L.C.	B	194,512	194,512	17
18	V	34	Rental Income	785,169	Elston Real Estate & Development, L.L.C.	B		(785,169)	18
19	V	33	Real Estate Taxes		Elston Real Estate & Development, L.L.C.	B	115,197	115,197	19
20	V	32	Amortization of Mortgage Costs		Elston Real Estate & Development, L.L.C.	B	3,199	3,199	20
21	V								21
22	V								22
23	V								23
24	V								24
25	V								25
26	V								26
27	V								27
28	V								28
29	V								29
30	V								30
31	V								31
32	V								32
33	V								33
34	V								34
35	V								35
36	V								36
37	V								37
38	V								38
39	Total			\$ 785,169			\$ 310,972	\$ * (474,197)	39

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

## VII. RELATED PARTIES (continued)

## C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.

**NOTE: ALL owners ( even those with less than 5% ownership) and their relatives who receive any type of compensation from this home must be listed on this schedule.**

	1 Name	2 Title	3 Function	4 Ownership Interest	5 Compensation Received From Other Nursing Homes*	6 Average Hours Per Work Week Devoted to this Facility and % of Total Work Week		7 Compensation Included in Costs for this Reporting Period**		8 Schedule V. Line & Column Reference	
						Hours	Percent	Description	Amount		
1	Sidney Glenner	President	Administrative	100.00 %	147,842	13	22.00 %	Salary	\$ 14,908	Ln 17, Col 1	1
2	Barry Ray	Vice President	Administrative	0.00 %	147,842	9	23.00 %	Salary	14,908	Ln 17, Col 1	2
3	David Glenner	Vice President	Administrative	0.00 %	73,921	9	23.00 %	Salary	7,455	Ln 17, Col 1	3
4											4
5											5
6			See Schedule B								6
7											7
8											8
9											9
10											10
11											11
12											12
13								TOTAL	\$ 37,271		13

\* If the owner(s) of this facility or any other related parties listed above have received compensation from other nursing homes, attach a schedule detailing the name(s) of the home(s) as well as the amount paid. THIS AMOUNT MUST AGREE TO THE AMOUNTS CLAIMED ON THE THE OTHER NURSING HOMES' COST REPORTS.

\*\* This must include all forms of compensation paid by related entities and allocated to Schedule V of this report (i.e., management fees). FAILURE TO PROPERLY COMPLETE THIS SCHEDULE INDICATING ALL FORMS OF COMPENSATION RECEIVED FROM THIS HOME, ALL OTHER NURSING HOMES AND MANAGEMENT COMPANIES MAY RESULT IN THE DISALLOWANCE OF SUCH COMPENSATION.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2002 Ending: 2/31/2002

VIII. ALLOCATION OF INDIRECT COSTS

A. Are there any costs included in this report which were derived from allocations of central office or parent organization costs? (See instructions.) YES ☒ NO ☐

B. Show the allocation of costs below. If necessary, please attach worksheets.

Name of Related Organization Glen Health & Home Management, Inc.  
Street Address 5454 West Fargo Avenue  
City / State / Zip Code Skokie, IL 60077  
Phone Number ( 847) 674-5454  
Fax Number ( 847) 674-8311

	1 Schedule V Line Reference	2  Item	3 Unit of Allocation (i.e.,Days, Direct Cost, Square Feet)	4  Total Units	5 Number of Subunits Being Allocated Among	6 Total Indirect Cost Being Allocated	7 Amount of Salary Cost Contained in Column 6	8 Facility Units	9 Allocation (col.8/col.4)x col.6	
1	5	Utilities	Patient Days	414,299	5	\$ 30,429	\$	37,971	\$ 2,789	1
2	6	Repairs and Maintenance	Patient Days	414,299	5	28,086		37,971	2,574	2
3	19	Professional Fees	Patient Days	414,299	5	111,859		37,971	10,252	3
4	20	Licenses, Permits and Inspectn	Patient Days	414,299	5	5,133		37,971	470	4
5	21	Clerical	Patient Days	414,299	5	166,594		37,971	15,269	5
6	22	Employee Benefits and Payroll	Patient Days	414,299	5	308,048		37,971	28,233	6
7	23	Training and Education	Patient Days	414,299	5	2,476		37,971	227	7
8	25	Auto Expenses	Patient Days	414,299	5	9,421		37,971	863	8
9	26	Insurance	Patient Days	414,299	5	17,763		37,971	1,628	9
10	32	Amortization of Mortgage Cost	Patient Days	414,299	5	481		37,971	44	10
11	30	Depreciation	Patient Days	414,299	5	129,539		37,971	11,872	11
12	32	Interest	Patient Days	414,299	5	48,108		37,971	4,409	12
13	33	Real Estate Taxes	Patient Days	414,299	5	57,641		37,971	5,283	13
14	35	Equipment and Vehicle Rental	Patient Days	414,299	5	60,066		37,971	5,505	14
15										15
16										16
17										17
18										18
19										19
20										20
21										21
22										22
23										23
24										24
25	TOTALS					\$ 975,644	\$		\$ 89,418	25

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE

A. Interest: (Complete details must be provided for each loan - attach a separate schedule if necessary.)

	1	2		3	4	5	6		7	8	9	10		
	Name of Lender	Related**		Purpose of Loan	Monthly Payment Required	Date of Note	Amount of Note		Maturity Date	Interest Rate (4 Digits)	Reporting Period Interest Expense			
		YES	NO				Original	Balance						
	A. Directly Facility Related													
	Long-Term													
1	Bank One, N.A.		X	Mortgage	\$27,810.37	11/4/1998	\$ 3,000,000	\$ 2,494,125	12/31/2012	.0760	\$ 194,512	1		
2	Bank One, N.A.		X	Amortization of mortgage costs							3,199	2		
3							Mortgage interest allocated from Management Comp:				10,341	3		
4												4		
5												5		
	Working Capital													
6												6		
7												7		
8												8		
9	TOTAL Facility Related				\$27,810.37		\$ 3,000,000	\$ 2,494,125				\$ 208,052	9	
	B. Non-Facility Related*													
10								Interest Income Offset:			(18,402)	10		
11												11		
12												12		
13												13		
14	TOTAL Non-Facility Related						\$	\$				\$ (18,402)	14	
15	TOTALS (line 9+line14)						\$ 3,000,000	\$ 2,494,125				\$ 189,650	15	

16) Please indicate the total amount of mortgage insurance expense and the location of this expense on Sch. V. \$ N/A Line # N/A

\* Any interest expense reported in this section should be adjusted out on page 5, line 14 and, consequently, page 4, col. 7.  
(See instructions.)

\*\* If there is ANY overlap in ownership between the facility and the lender, this must be indicated in column 2.  
(See instructions.)

SEE ACCOUNTANTS' COMPILATION REPORT

IX. INTEREST EXPENSE AND REAL ESTATE TAX EXPENSE (continued)

B. Real Estate Taxes

1. Real Estate Tax accrual used on 2001 report.		Important, please see the next worksheet, "RE_Tax". The real estate tax statement and bill must accompany the cost report.	\$99,000	1
2. Real Estate Taxes paid during the year: (Indicate the tax year to which this payment applies. If payment covers more than one year, detail below.)			\$98,889	2
3. Under or (over) accrual (line 2 minus line 1).			\$(111)	3
4. Real Estate Tax accrual used for 2002 report. (Detail and explain your calculation of this accrual on the lines below.)			\$102,000	4
5. Direct costs of an appeal of tax assessments which has NOT been included in professional fees or other general operating costs on Schedule V, sections A, B or C. (Describe appeal cost below. Attach copies of invoices to support the cost and a copy of the appeal filed with the county.)			\$	5
6. Subtract a refund of real estate taxes. You must offset the full amount of any direct appeal costs classified as a real estate tax cost plus one-half of any remaining refund. TOTAL REFUND \$ For Tax Year. (Attach a copy of the real estate tax appeal board's decision.)			\$	6
7. Real Estate Tax expense reported on Schedule V, line 33. This should be a combination of lines 3 thru 6.			\$101,889	7
Real Estate Tax History:				
Real Estate Tax Bill for Calendar Year:		1997102,9588		
		1998104,7869		
		1999104,08210		
		200096,38311		
		200198,88912		
See Attached Schedule G For Calculation of 2002 Real Estate Tax Accrual.			13FROM R. E. TAX STATEMENT FOR 2001\$	13
			14PLUS APPEAL COST FROM LINE 5\$	14
			15LESS REFUND FROM LINE 6\$	15
			16AMOUNT TO USE FOR RATE CALCULATION \$	16

NOTES:

1. Please indicate a negative number by use of brackets( ). Deduct any overaccrual of taxes from prior year.

2. If facility is a non-profit which pays real estate taxes, you must attach a denial of an application for real estate tax exemption unless the building is rented from a for-profit entity.  
This denial must be no more than four years old at the time the cost report is filed.

IMPORTANT NOTICE

TO: Long Term Care Facilities with Real Estate Tax Rates RE: 2001 REAL ESTATE TAX COST DOCUMENTATION

In order to set the real estate tax portion of the capital rate, it is necessary that we obtain additional information regarding your calendar 2001 real estate tax costs, as well as copies of your real estate tax bills for calendar 2001.

Please complete the Real Estate Tax Statement below and forward with a copy of your 2001 real estate tax bill to the Department of Public Aid, Office of Health Finance, 201 South Grand Avenue East, Springfield, Illinois 62763.

Please send these items in with your completed 2002 cost report. The cost report will not be considered complete and timely filed until this statement and the corresponding real estate tax bills are filed. If you have any questions, please call the Office of Health Finance at (217) 782-1630.

2001 LONG TERM CARE REAL ESTATE TAX STATEMENT

FACILITY NAME Elston Nursing and Rehabilitation Centre COUNTY Cook

FACILITY IDPH LICENSE NUMBER 0004861

CONTACT PERSON REGARDING THIS REPORT Charles J. Fischer

TELEPHONE (312) 634-3400 FAX #: (312) 634-5518

A. Summary of Real Estate Tax Cost

Enter the tax index number and real estate tax assessed for 2001 on the lines provided below. Enter only the portion of the cost that applies to the operation of the nursing home in Column D. Real estate tax applicable to any portion of the nursing home property which is vacant, rented to other organizations, or used for purposes other than long term care must not be entered in Column D. Do not include cost for any period other than calendar year 2001.

(A)	(B)	(C)	(D) Tax Applicable to Nursing Home
Tax Index Number	Property Description	Total Tax	
1. 13-15-404-035-0000	4340 North Keystone, Chicago IL	\$ 98,889.28	\$ 98,889.28
2. See attached schedule for home office allocation		\$ 57,641.00	\$ 5,283.00
3.		\$	\$
4.		\$	\$
5.		\$	\$
6.		\$	\$
7.		\$	\$
8.		\$	\$
9.		\$	\$
10.		\$	\$
TOTALS		\$ 156,530.28	\$ 104,172.28

B. Real Estate Tax Cost Allocations

Does any portion of the tax bill apply to more than one nursing home, vacant property, or property which is not directly used for nursing home services? YES X NO

If YES, attach an explanation & a schedule which shows the calculation of the cost allocated to the nursing home. (Generally the real estate tax cost must be allocated to the nursing home based upon sq. ft. of space used.)

C. Tax Bills

Attach a copy of the 2001 tax bills which were listed in Section A to this statement. Be sure to use the 2001 tax bill which is normally paid during 2002.



X. BUILDING AND GENERAL INFORMATION:

A. Square Feet: 28,220

B. General Construction Type: Exterior Brick Frame Concrete and Steel Number of Stories Three

C. Does the Operating Entity?

☐ (a) Own the Facility

☒ (b) Rent from a Related Organization.

☐ (c) Rent from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI. Those checking (c) may complete Schedule XI or Schedule XII-A. See instructions.)

D. Does the Operating Entity?

☒ (a) Own the Equipment

☒ (b) Rent equipment from a Related Organization.

☒ (c) Rent equipment from Completely Unrelated Organization.

(Facilities checking (a) or (b) must complete Schedule XI-C. Those checking (c) may complete Schedule XI-C or Schedule XII-B. See instructions.)

E. List all other business entities owned by this operating entity or related to the operating entity that are located on or adjacent to this nursing home's grounds (such as, but not limited to, apartments, assisted living facilities, day training facilities, day care, independent living facilities, nurse aide training facilities, etc.) List entity name, type of business, square footage, and number of beds/units available (where applicable).

F. Does this cost report reflect any organization or pre-operating costs which are being amortized?

☐ YES

☒ NO

If so, please complete the following:

1. Total Amount Incurred:

2. Number of Years Over Which it is Being Amortized:

3. Current Period Amortization:

4. Dates Incurred:

Nature of Costs:

(Attach a complete schedule detailing the total amount of organization and pre-operating costs.)

XI. OWNERSHIP COSTS:

A. Land.	1	2	3	4	
	Use	Square Feet	Year Acquired	Cost	
1	Resident Care	32,580	1971	\$ 40,000	1
2	Allocated from Management Company:			8,960	2
3	TOTALS	32,580		\$ 48,960	3

SEE ACCOUNTANTS' COMPILATION REPORT

**XI. OWNERSHIP COSTS (continued)**

**B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.**

	1 Beds*	FOR OHF USE ONLY	2 Year Acquired	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
4	117		1971		\$ 1,178,900	\$		\$ 30	\$ 30	\$ 1,178,900	4
5											5
6	Alloc from				162,210			3,832	3,832		6
7	Mgt Comp										7
8	Scheduled										8
	Improvement Type**										
9	Communication system			1975	8,549		8			8,549	9
10	Fire door and wiring			1976	10,293		20			10,293	10
11	Sprinkler system and electrical wiring			1977	1,055		10			1,055	11
12	Roof project			1979	8,360		10			8,360	12
13	Sprinkler system			1980	48,000		20			48,000	13
14	Water heater			1980	886		10			886	14
15	Cabinets and countertops			1981	5,386		10			5,386	15
16	Circuit breakers			1983	5,209		10			5,209	16
17	Building Improvements			1984	18,074		10			18,074	17
18	Building Improvements			1985	19,017		10			19,017	18
19	Building Improvements			1986	18,152		10			18,152	19
20	Building Improvements			1987	17,392		10			17,392	20
21	Building Improvements			1988	18,417		10			18,417	21
22	Building Improvements			1990	11,795		10			11,795	22
23	Building Improvements			1990	4,243		10			4,243	23
24	Building Improvements			1991	19,999		10			19,999	24
25	Building Improvements			1992	18,921	631	10	631		18,921	25
26	Building Improvements			1993	53,703		10	5,370	5,370	48,875	26
27	Building Improvements			1994	10,073		10	1,007	1,007	8,560	27
28	Building Improvements			1995	48,617	4,862	10	4,862		37,273	28
29	Wall fittings			1997	1,828	183	10	183		1,037	29
30	Concrete ramp			1997	1,480	148	10	148		839	30
31	Building Improvements			1995	37,112		10	3,711	3,711	24,741	31
32	Sprinkler system			1996	3,000		10	300	300	1,700	32
33	Nurses call station			1996	3,641		10	364	364	2,063	33
34	Door holders			1997	1,334	134	10	134		758	34
35	Install circuits and outlets			1997	2,500	250	10	250		1,417	35
36											36

\*Total beds on this schedule must agree with page 2.

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

See Page 12A, Line 70 for total  
SEE ACCOUNTANTS' COMPILATION REPORT

XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

	1 Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
37	Fencing	1997	\$ 2,560	\$ 256	10	\$ 256	\$	\$ 1,451	37
38	New brick chimney	1997	11,743	1,174	10	1,174		6,654	38
39	Install new sprinkler system	1997	2,685	269	10	269		1,524	39
40	Install alarm system	1997	2,082	208	10	208		1,179	40
41	Brick replacement-chimney	1998	5,330	533	10	533		2,487	41
42	Access control system with back-up power supply	1998	1,318	132	10	132		615	42
43	High pressure sodium fixtures	1998	1,900	190	10	190		887	43
44	Install door alarm on all three floors	1998	6,515	651	10	651		2,388	44
45	Sprinkler system for all three floors	1999	9,167	917	10	917		3,362	45
46	Fire dampers installation	1999	3,220	322	10	322		1,181	46
47	Fire alarm equipment	1999	8,000	800	10	800		2,933	47
48	Fire alarm equipment	1999	12,000	1,200	10	1,200		4,400	48
49	Concrete	1998	1,755	176	10	176		644	49
50	Install gate	1999	1,600	160	10	160		587	50
51	Fireproofing	1999	2,250	225	10	225		825	51
52	Relocate and rewire nurses call station	1999	2,500	250	10	250		917	52
53	Fire dampers installation	1999	2,062	206	10	206		756	53
54	Relocate boxes to 8'	1999	1,000	100	10	100		367	54
55	Fire dampers installation	1999	800	80	10	80		293	55
56	Installation of exhaust pipe for the laundry room	1998	1,300	130	10	130		477	56
57	Extend iron railings	1998	1,250	125	10	125		458	57
58	Relocate & rewire nurses call station	1999	8,800	880	10	880		3,227	58
59	Sprinkler system for all three floors	1999	9,000	900	10	900		3,300	59
60	Sprinkler system for all three floors	1999	9,333	933	10	933		3,422	60
61	Install flow switch	2000	2,300	230	10	230		575	61
62	Handrails, bumper guards, corner guards & accent rails	2000	4,655	466	10	466		1,165	62
63	Acoustical ceilings, grid system, lamps & exit signs	2000	29,826	2,982	10	2,982		7,455	63
64	Handrails, bumper guards, corner guards & accent rails	2000	20,387	2,038	10	2,038		5,095	64
65	Fire alarm system	2000	48,484	4,848	10	4,848		12,120	65
66	Vinyl tile installation, floor patches & stripwood	2000	6,928	692	10	692		1,730	66
67	Install handrails, bumpers, chairrails & corner guards	2000	2,600	260	10	260		650	67
68	Floor tiles, floor patches, cove base installation	2000	6,319	632	10	632		2,057	68
69									69
70	TOTAL (lines 4 thru 69)		\$ 1,967,815	\$ 29,173		\$ 43,787	\$ 14,614	\$ 1,615,092	70

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

## XI. OWNERSHIP COSTS (continued)

B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	2	3	4	5	6	7	8	9	
	Improvement Type**	Year Constructed	Cost	Current Book Depreciation	Life in Years	Straight Line Depreciation	Adjustments	Accumulated Depreciation	
1	Totals from Page 12A, Carried Forward		\$ 1,967,815	\$ 29,173		\$ 43,787	\$ 14,614	\$ 1,615,092	1
2	Carpeting, vinyl tiles & cove base installation	2000	11,028	1,102	10	1,102		2,755	2
3	Bernardsville border	2000	1,575	158	10	158		395	3
4	Install ground clamps, remove water meter, inst. phone wires	2000	1,669	166	10	166		415	4
5	Emerson wall fit	2000	1,988	198	10	198		495	5
6	Inspect & install air-conditioner power in 3 rooms	2000	1,810	182	10	182		455	6
7	Concrete & piping work	2000	2,550	255	10	255		638	7
8	Nurses station	2000	11,070	1,107	10	1,107		2,768	8
9	Furnish & install new steel door	2000	1,875	188	10	188		470	9
10	Install shower valve units and faucets	2000	2,904	290	10	290		725	10
11	Furnish & install doors	2000	22,723	2,272	10	2,272		5,680	11
12	Elevator project	2000	1,600	160	10	160		400	12
13	Asphalt paving in parking lot, new catch basin	2000	57,945	5,794	10	5,794		14,485	13
14	Advantage Mechanical project	2000	6,500	650	10	650		1,625	14
15	Custom wardrobes	2001	7,438	744	10	744		1,116	15
16	Remove lobby wall and install ceiling	2001	13,864	1,386	10	1,386		2,079	16
17	Install and clean out passenger elevator pump	2001	3,750	375	10	375		563	17
18	Sprinkler system heads	2001	2,750	275	10	275		413	18
19	Tile project	2001	2,983	298	10	298		447	19
20	New entrance addition project	2001	20,000	2,000	10	2,000		3,000	20
21	Cabinets and shelving	2001	1,841	184	10	184		276	21
22	Custom wardrobes	2001	11,123	1,112	10	1,112		1,668	22
23	Illinois Improvement project	2002	12,223	611	10	611		611	23
24	Furnish and install automatic door equipment	2002	13,378	669	10	669		669	24
25	Lighting for entrance	2002	3,500	175	10	175		175	25
26	Grout and mortar for ceramic wall tile	2002	3,137	157	10	157		157	26
27	Wallcovering installation	2002	21,647	1,082	10	1,082		1,082	27
28	Wallcovering, carpeting, cove base, window treatments	2002	99,900	5,386	10	5,386		5,386	28
29	Awning	2002	5,850	292	10	292		292	29
30	Affiliated Customer Service project	2002	1,160	58	10	58		58	30
31	Affiliated Customer Service project	2002	1,995	100	10	100		100	31
32	Electrical project	2002	2,860	143	10	143		143	32
33									33
34	TOTAL (lines 1 thru 33)		\$ 2,322,451	\$ 56,742		\$ 71,356	\$ 14,614	\$ 1,664,633	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)  
B. Building Depreciation-Including Fixed Equipment. (See instructions.) Round all numbers to nearest dollar.

1	Improvement Type**	3 Year Constructed	4 Cost	5 Current Book Depreciation	6 Life in Years	7 Straight Line Depreciation	8 Adjustments	9 Accumulated Depreciation	
1	Totals from Page 12B, Carried Forward		\$2,322,451	\$56,742		\$71,356	\$14,614	\$1,664,633	1
2									2
3	Allocated from Management Company -		12,913			3,214	3,214	5,378	3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12
13									13
14									14
15									15
16									16
17									17
18									18
19									19
20									20
21									21
22									22
23									23
24									24
25									25
26									26
27									27
28									28
29									29
30									30
31									31
32									32
33									33
34	TOTAL (lines 1 thru 33)		\$2,335,364	\$56,742		\$74,570	\$17,828	\$1,670,011	34

SEE ACCOUNTANTS' COMPILATION REPORT

\*\*Improvement type must be detailed in order for the cost report to be considered complete.

XI. OWNERSHIP COSTS (continued)

C. Equipment Depreciation-Excluding Transportation. (See instructions.)

	Category of Equipment	1 Cost	Current Book Depreciation 2	Straight Line Depreciation 3	4 Adjustments	Component Life 5	Accumulated Depreciation 6	
71	Purchased in Prior Years	\$ 344,936	\$ 26,040	\$ 26,040	\$	10 years	\$ 84,720	71
72	Current Year Purchases	30,501	1,524	1,524		10 years	1,524	72
73	Fully Depreciated Assets	256,674	217	217		5,7,8,10yrs	256,674	73
74	Allocated from Management Company:	65,269		3,566	3,566		12,460	74
75	TOTALS	\$ 697,380	\$ 27,781	\$ 31,347	\$ 3,566		\$ 355,378	75

D. Vehicle Depreciation (See instructions.)\*

	1 Use	Model, Make and Year 2	Year Acquired 3	4 Cost	Current Book Depreciation 5	Straight Line Depreciation 6	7 Adjustments	Life in Years 8	Accumulated Depreciation 9	
76	Patient Care	1989 Pontiac	1989	\$ 12,418	\$	\$	\$	3 years	\$ 12,418	76
77	Patient Care	1993 Plymouth Van	1993	23,600				3 years	23,600	77
78										78
79	Allocated from Management Company:			9,190		1,260	1,260		6,318	79
80	TOTALS			\$ 45,208	\$	\$ 1,260	\$ 1,260		\$ 42,336	80

E. Summary of Care-Related Assets

	1	Reference	2 Amount	
81	Total Historical Cost	(line 3, col.4 + line 70, col.4 + line 75, col.1 + line 80, col.4) + (Pages 12B thru 12I, if applicable)	\$ 3,126,912	81
82	Current Book Depreciation	(line 70, col.5 + line 75, col.2 + line 80, col.5) + (Pages 12B thru 12I, if applicable)	\$ 84,523	82
83	Straight Line Depreciation	(line 70, col.7 + line 75, col.3 + line 80, col.6) + (Pages 12B thru 12I, if applicable)	\$ 107,177	83
84	Adjustments	(line 70, col.8 + line 75, col.4 + line 80, col.7) + (Pages 12B thru 12I, if applicable)	\$ 22,654	84
85	Accumulated Depreciation	(line 70, col.9 + line 75, col.6 + line 80, col.9) + (Pages 12B thru 12I, if applicable)	\$ 2,067,725	85

F. Depreciable Non-Care Assets Included in General Ledger. (See instructions.)

	1 Description & Year Acquired	2 Cost	Current Book Depreciation 3	Accumulated Depreciation 4	
86		\$	\$	\$	86
87					87
88					88
89					89
90					90
91	TOTALS	\$	\$	\$	91

G. Construction-in-Progress

	Description	Cost	
92	Exterior Renovation	\$ 85,297	92
93			93
94			94
95		\$ 85,297	95

\* Vehicles used to transport residents to & from day training must be recorded in XI-F, not XI-D.

\*\* This must agree with Schedule V line 30, column 8.

XII. RENTAL COSTS

A. Building and Fixed Equipment (See instructions.)

1. Name of Party Holding Lease: N/A
2. Does the facility also pay real estate taxes in addition to rental amount shown below on line 7, column 4?  
If NO, see instructions.
- ☐ YES☐ NO

		1 Year Constructed	2 Number of Beds	3 Date of Lease	4 Rental Amount	5 Total Years of Lease	6 Total Years Renewal Option*	
3	Original Building:				\$			3
4	Additions							4
5								5
6								6
7	TOTAL				\$			7

8. List separately any amortization of lease expense included on page 4, line 34.  
This amount was calculated by dividing the total amount to be amortized  
by the length of the lease.
- 

9. Option to Buy:
- ☐ YES☐ NO
- Terms:
- \*

B. Equipment-Excluding Transportation and Fixed Equipment. (See instructions.)

15. Is Movable equipment rental included in building rental?  
☐ YES☒ NO
16. Rental Amount for movable equipment: \$6,578Description: Copier \$ 3,705, Ice-maker \$ 1,558, Management Co Allocation \$1,315  
(Attach a schedule detailing the breakdown of movable equipment)

C. Vehicle Rental (See instructions.)

	1 Use	2 Model Year and Make	3 Monthly Lease Payment	4 Rental Expense for this Period	
17	Administrative	2001 Toyota Camry	\$311.00	\$4,352	17
18	Administrative	2001 Toyota Sienna	360.00	4,322	18
19					19
20	Allocated from Management Company:			4,190	20
21	TOTAL		\$671.00	\$12,864	21

\* If there is an option to buy the building, please provide complete details on attached schedule.

\*\* This amount plus any amortization of lease expense must agree with page 4, line 34.

A. TYPE OF TRAINING PROGRAM (If aides are trained in another facility program, attach a schedule listing the facility name, address and cost per aide trained in that facility.)

1. HAVE YOU TRAINED AIDES DURING THIS REPORT PERIOD?

☐ YES

☒ NO

\* It is the policy of this facility to hire only certified nurses aides.  
If "yes", please complete the remainder of this schedule. If "no", provide an explanation as to why this training was not necessary.

2. CLASSROOM PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

COMMUNITY COLLEGE

HOURS PER AIDE

☐

☐

☐

3. CLINICAL PORTION:

IN-HOUSE PROGRAM

IN OTHER FACILITY

HOURS PER AIDE

☐

☐

B. EXPENSES

		ALLOCATION OF COSTS (d)			
		1	2	3	4
		Facility			
		Drop-outs	Completed	Contract	Total
1	Community College Tuition	\$	\$	\$	\$
2	Books and Supplies				
3	Classroom Wages (a)				
4	Clinical Wages (b)				
5	In-House Trainer Wages (c)				
6	Transportation				
7	Contractual Payments				
8	Nurse Aide Competency Tests				
9	TOTALS	\$	\$	\$	\$
10	SUM OF line 9, col. 1 and 2 (e)	\$			

- (a) Include wages paid during the classroom portion of training. Do not include fringe benefits.
- (b) Include wages paid during the clinical portion of training. Do not include fringe benefits.
- (c) For in-house training programs only. Do not include fringe benefits.
- (d) Allocate based on if the aide is from your facility or is being contracted to be trained in your facility. Drop-out costs can only be for costs incurred by your own aides.

C. CONTRACTUAL INCOME

In the box below record the amount of income your facility received training aides from other facilities.

\$

D. NUMBER OF AIDES TRAINED

COMPLETED	
1. From this facility	
2. From other facilities (f)	
DROP-OUTS	
1. From this facility	
2. From other facilities (f)	
TOTAL TRAINED	

- (e) The total amount of Drop-out and Completed Costs for your own aides must agree with Sch. V, line 13, col. 8.
- (f) Attach a schedule of the facility names and addresses of those facilities for which you trained aides.
- SEE ACCOUNTANTS' COMPILATION REPORT



XIV. SPECIAL SERVICES (Direct Cost) (See instructions.)

		1	2	3	4	5	6	7	8	
	Service	Schedule V Line & Column Reference	Staff		Outside Practitioner (other than consultant)		Supplies (Actual or Allocated)	Total Units (Column 2 + 4)	Total Cost (Col. 3 + 5 + 6)	
			Units of Service	Cost	Units	Cost				
1	Licensed Occupational Therapist	Ln10a,Col 2&3	hrs	\$	1,324	\$ 46,327	\$	1,324	\$ 46,327	1
2	Licensed Speech and Language Development Therapist	Ln 10a,Col 3	hrs		49	1,731		49	1,731	2
3	Licensed Recreational Therapist		hrs							3
4	Licensed Physical Therapist	Ln 10a,Col 2&3	hrs		1,780	62,302	1,124	1,780	63,426	4
5	Physician Care		visits							5
6	Dental Care		visits							6
7	Work Related Program		hrs							7
8	Habilitation		hrs							8
9	Pharmacy	Ln 39, Col 2	# of prescripts				36,399		36,399	9
10	Psychological Services (Evaluation and Diagnosis/ Behavior Modification)		hrs							10
11	Academic Education		hrs							11
12	Exceptional Care Program	Ln 39, Col 5					9,199		9,199	12
13	Radiology and Laboratory Other (specify):   Respiratory Therapy	Ln 39, Col 3 Ln 10a, Col 3			1	3,915 39		1	3,915 39	13
14	TOTAL			\$	3,154	\$ 114,314	\$ 46,722	3,154	\$ 161,036	14

NOTE: This schedule should include fees (other than consultant fees) paid to licensed practitioners. Consultant fees should be detailed on Schedule XVIII-B. Salaries of unlicensed practitioners, such as nurse aides, who help with the above activities should not be listed on this schedule.

SEE ACCOUNTANTS' COMPILATION REPORT

This report must be completed even if financial statements are attached.

		1	2	
		Operating	After Consolidation*	
	<b>A. Current Assets</b>			
1	Cash on Hand and in Banks	\$ 613,542	\$ 1,155,481	1
2	Cash-Patient Deposits			2
3	Accounts & Short-Term Notes Receivable-Patients (less allowance 31,389 )	1,420,240	1,420,240	3
4	Supply Inventory (priced at )			4
5	Short-Term Investments			5
6	Prepaid Insurance	29,365	29,365	6
7	Other Prepaid Expenses	2,404	2,404	7
8	Accounts Receivable (owners or related parties)			8
9	Other(specify): Rent Receivable/Accr Rent	(335,207)		9
10	<b>TOTAL Current Assets (sum of lines 1 thru 9)</b>	\$ 1,730,344	\$ 2,607,490	10
	<b>B. Long-Term Assets</b>			
11	Long-Term Notes Receivable			11
12	Long-Term Investments		537,656	12
13	Land		48,960	13
14	Buildings, at Historical Cost		1,341,110	14
15	Leasehold Improvements, at Historical Cost	718,115	994,254	15
16	Equipment, at Historical Cost	668,129	742,588	16
17	Accumulated Depreciation (book methods)	(681,501)	(2,067,725)	17
18	Deferred Charges		6,104	18
19	Organization & Pre-Operating Costs			19
20	Accumulated Amortization - Organization & Pre-Operating Costs			20
21	Restricted Funds			21
22	Other Long-Term Assets (spe Deposits,C-I-P	40,218	125,515	22
23	Other(specify): Mortgage Costs (Net)		34,766	23
24	<b>TOTAL Long-Term Assets (sum of lines 11 thru 23)</b>	\$ 744,961	\$ 1,763,228	24
25	<b>TOTAL ASSETS (sum of lines 10 and 24)</b>	\$ 2,475,305	\$ 4,370,718	25

		1	2	
		Operating	After Consolidation*	
	<b>C. Current Liabilities</b>			
26	Accounts Payable	\$ 221,585	\$ 221,585	26
27	Officer's Accounts Payable			27
28	Accounts Payable-Patient Deposits	6,490	6,490	28
29	Short-Term Notes Payable			29
30	Accrued Salaries Payable	129,771	129,771	30
31	Accrued Taxes Payable (excluding real estate taxes)	2,198	2,198	31
32	Accrued Real Estate Taxes(Sch.IX-B)		102,000	32
33	Accrued Interest Payable		16,108	33
34	Deferred Compensation			34
35	Federal and State Income Taxes			35
	<b>Other Current Liabilities(specify):</b>			
36	See Attached Schedule E:	316,414	316,414	36
37				37
38	<b>TOTAL Current Liabilities (sum of lines 26 thru 37)</b>	\$ 676,458	\$ 794,566	38
	<b>D. Long-Term Liabilities</b>			
39	Long-Term Notes Payable			39
40	Mortgage Payable		2,494,125	40
41	Bonds Payable			41
42	Deferred Compensation			42
	<b>Other Long-Term Liabilities(specify):</b>			
43				43
44				44
45	<b>TOTAL Long-Term Liabilities (sum of lines 39 thru 44)</b>	\$	\$ 2,494,125	45
46	<b>TOTAL LIABILITIES (sum of lines 38 and 45)</b>	\$ 676,458	\$ 3,288,691	46
47	<b>TOTAL EQUITY(page 18, line 24)</b>	\$ 1,798,847	\$ 1,082,027	47
48	<b>TOTAL LIABILITIES AND EQUITY (sum of lines 46 and 47)</b>	\$ 2,475,305	\$ 4,370,718	48

SEE ACCOUNTANTS' COMPILATION REPORT

\*(See instructions.)

XVI. STATEMENT OF CHANGES IN EQUITY

		1 Total	
1	Balance at Beginning of Year, as Previously Reported	\$ 1,561,299	1
2	Restatements (describe):		2
3			3
4			4
5			5
6	Balance at Beginning of Year, as Restated (sum of lines 1-5)	\$ 1,561,299	6
	A. Additions (deductions):		
7	NET Income (Loss) (from page 19, line 43)	357,548	7
8	Aquisitions of Pooled Companies		8
9	Proceeds from Sale of Stock		9
10	Stock Options Exercised		10
11	Contributions and Grants		11
12	Expenditures for Specific Purposes		12
13	Dividends Paid or Other Distributions to Owners	(120,000)	13
14	Donated Property, Plant, and Equipment		14
15	Other (describe)		15
16	Other (describe)		16
17	TOTAL Additions (deductions) (sum of lines 7-16)	\$ 237,548	17
	B. Transfers (Itemize):		
18			18
19			19
20			20
21			21
22			22
23	TOTAL Transfers (sum of lines 18-22)	\$	23
24	BALANCE AT END OF YEAR (sum of lines 6 + 17 + 23)	\$ 1,798,847	24

Operating Entity Only

\* This must agree with page 17, line 47.

SEE ACCOUNTANTS' COMPILATION REPORT

Facility Name & ID Number Elston Nursing and Rehabilitation Centre # 0004861 Report Period Beginning: 1/01/2002 Ending: 12/31/2002

**XVII. INCOME STATEMENT** (attach any explanatory footnotes necessary to reconcile this schedule to Schedules V and VI.) All required

classifications of revenue and expense must be provided on this form, even if financial statements are attached.

**Note: This schedule should show gross revenue and expenses. Do not net revenue against expense.**

1			
	Revenue	Amount	
	<b>A. Inpatient Care</b>		
1	Gross Revenue -- All Levels of Care	\$ 4,358,338	1
2	Discounts and Allowances for all Levels	(53,714)	2
3	<b>SUBTOTAL Inpatient Care (line 1 minus line 2)</b>	\$ 4,304,624	3
	<b>B. Ancillary Revenue</b>		
4	Day Care		4
5	Other Care for Outpatients		5
6	Therapy	314,575	6
7	Oxygen	31,648	7
8	<b>SUBTOTAL Ancillary Revenue (lines 4 thru 7)</b>	\$ 346,223	8
	<b>C. Other Operating Revenue</b>		
9	Payments for Education		9
10	Other Government Grants		10
11	Nurses Aide Training Reimbursements		11
12	Gift and Coffee Shop		12
13	Barber and Beauty Care		13
14	Non-Patient Meals		14
15	Telephone, Television and Radio		15
16	Rental of Facility Space		16
17	Sale of Drugs	40,682	17
18	Sale of Supplies to Non-Patients		18
19	Laboratory	3,299	19
20	Radiology and X-Ray	1,760	20
21	Other Medical Services	100,871	21
22	Laundry		22
23	<b>SUBTOTAL Other Operating Revenue (lines 9 thru 22)</b>	\$ 146,612	23
	<b>D. Non-Operating Revenue</b>		
24	Contributions		24
25	Interest and Other Investment Income***	8,887	25
26	<b>SUBTOTAL Non-Operating Revenue (lines 24 and 25)</b>	\$ 8,887	26
	<b>E. Other Revenue (specify):****</b>		
27	<b>Settlement Income (Insurance, Legal, Etc.)</b>		27
28	<b>Public Aid Bedhold</b>	10,469	28
28a			28a
29	<b>SUBTOTAL Other Revenue (lines 27, 28 and 28a)</b>	\$ 10,469	29
30	<b>TOTAL REVENUE (sum of lines 3, 8, 23, 26 and 29)</b>	\$ 4,816,815	30

2			
	Expenses	Amount	
	<b>A. Operating Expenses</b>		
31	General Services	848,234	31
32	Health Care	1,642,855	32
33	General Administration	949,675	33
	<b>B. Capital Expense</b>		
34	Ownership	885,737	34
	<b>C. Ancillary Expense</b>		
35	Special Cost Centers	68,710	35
36	Provider Participation Fee	64,056	36
	<b>D. Other Expenses (specify):</b>		
37			37
38			38
39			39
40	<b>TOTAL EXPENSES (sum of lines 31 thru 39)*</b>	\$ 4,459,267	40
41	<b>Income before Income Taxes (line 30 minus line 40)**</b>	357,548	41
42	<b>Income Taxes</b>		42
43	<b>NET INCOME OR LOSS FOR THE YEAR (line 41 minus line 42)</b>	\$ 357,548	43

\* This must agree with page 4, line 45, column 4.

\*\* Does this agree with taxable income (loss) per Federal Income Tax Return? No If not, please attach a reconciliation.

\*\*\* See the instructions. If this total amount has not been offset against interest expense on Schedule V, line 32, please include a detailed explanation. SEE ACCOUNTANTS' COMPILATION REPORT

\*\*\*\*Provide a detailed breakdown of "Other Revenue" on an attached sheet.

XVIII. A. STAFFING AND SALARY COSTS (Please report each line separately.)  
(This schedule must cover the entire reporting period.)

		1	2**	3	4	
		# of Hrs. Actually Worked	# of Hrs. Paid and Accrued	Reporting Period Total Salaries, Wages	Average Hourly Wage	
1	Director of Nursing	2,593	2,815	\$ 82,979	\$ 29.48	1
2	Assistant Director of Nursing	2,403	2,488	56,948	22.89	2
3	Registered Nurses	13,115	13,979	327,239	23.41	3
4	Licensed Practical Nurses	10,554	11,490	195,924	17.05	4
5	Nurse Aides & Orderlies	56,322	60,881	530,737	8.72	5
6	Nurse Aide Trainees					6
7	Licensed Therapist					7
8	Rehab/Therapy Aides					8
9	Activity Director					9
10	Activity Assistants	6,704	7,398	60,034	8.11	10
11	Social Service Workers	2,614	2,917	31,647	10.85	11
12	Dietician					12
13	Food Service Supervisor					13
14	Head Cook	2,022	2,236	40,557	18.14	14
15	Cook Helpers/Assistants	15,178	16,534	126,629	7.66	15
16	Dishwashers					16
17	Maintenance Workers	4,357	4,705	49,495	10.52	17
18	Housekeepers	8,125	9,110	79,425	8.72	18
19	Laundry	4,868	5,623	46,355	8.24	19
20	Administrator	1,943	2,119	72,325	34.13	20
21	Assistant Administrator					21
22	Other Administrative	1,612	1,612	37,271	23.12	22
23	Office Manager					23
24	Clerical	15,376	16,393	185,409	11.31	24
25	Vocational Instruction					25
26	Academic Instruction					26
27	Medical Director					27
28	Qualified MR Prof. (QMRP)					28
29	Resident Services Coordinator					29
30	Habilitation Aides (DD Homes)					30
31	Medical Records	2,095	2,365	35,561	15.04	31
32	Other Health Care(specify)					32
33	Other(specify) Ward Clerks	2,170	2,457	42,085	17.13	33
34	TOTAL (lines 1 - 33)	152,051	165,122	\$ 2,000,620 *	\$ 12.12	34

\* This total must agree with page 4, column 1, line 45.

\*\* See instructions.

B. CONSULTANT SERVICES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Consultant Cost for Reporting Period	Schedule V Line & Column Reference	
35	Dietary Consultant	Monthly	\$ 10,385	Ln 1, Col 3	35
36	Medical Director	Monthly	17,500	Ln 9, Col 3	36
37	Medical Records Consultant				37
38	Nurse Consultant				38
39	Pharmacist Consultant	Monthly	1,920	Ln10, Col 3	39
40	Physical Therapy Consultant				40
41	Occupational Therapy Consultant				41
42	Respiratory Therapy Consultant				42
43	Speech Therapy Consultant				43
44	Activity Consultant	48	2,126	Ln11,Col 3	44
45	Social Service Consultant	53	2,544	Ln12,Col 3	45
46	Other(specify)				46
47	Religious Consultant	Monthly	565	Ln15,Col 3	47
48	Medical Librarian	8	454	Ln10,Col 3	48
49	TOTAL (lines 35 - 48)	109	\$ 35,494		49

C. CONTRACT NURSES

		1	2	3	
		Number of Hrs. Paid & Accrued	Total Contract Wages	Schedule V Line & Column Reference	
50	Registered Nurses	395	\$ 9,869	Ln 10,Col 3	50
51	Licensed Practical Nurses				51
52	Nurse Aides				52
53	TOTAL (lines 50 - 52)	395	\$ 9,869		53

SEE ACCOUNTANTS' COMPILATION REPORT



XIX-H. SUPPORT SCHEDULE - DEFERRED MAINTENANCE COSTS (which have been included in Sch. V, line 6, col. 3).  
(See instructions.)

	1 Improvement Type	2 Month & Year Improvement Was Made	3 Total Cost	4 Useful Life	5	6	7	8	9	10	11	12	13
					Amount of Expense Amortized Per Year								
					FY1999	FY2000	FY2001	FY2002	FY2003	FY2004	FY2005	FY2006	FY2007
1	Deferred Maintenance	1998	\$ 5,010	3years	\$ 1,670	\$ 1,670	\$ 835	\$	\$	\$	\$	\$	\$
2	Painting & Decorating	1999	2,873	3years	479	958	958	478					
3	Painting & Decorating	2000	31,563	3years		5,261	10,521	10,521	5,260				
4	Painting & Decorating	2001	1,688	3years			281	563	563	281			
5													
6													
7													
8													
9													
10													
11													
12													
13													
14													
15													
16													
17													
18													
19													
20	TOTALS		\$ 41,134		\$ 2,149	\$ 7,889	\$ 12,595	\$ 11,562	\$ 5,823	\$ 281	\$	\$	\$

SEE ACCOUNTANTS' COMPILATION REPORT

XX. GENERAL INFORMATION:

- (1) Are nursing employees (RN,LPN,NA) represented by a union?

Yes

(2) Are there any dues to nursing home associations included on the cost report?

Yes

If YES, give association name and amount.

Illinois Council on Long Term Care\$6,202

(3) Did the nursing home make political contributions or payments to a political action organization?

Yes

If YES, have these costs been properly adjusted out of the cost report?

Yes

(4) Does the bed capacity of the building differ from the number of beds licensed at the end of the fiscal year?

No

If YES, what is the capacity?

N/A

(5) Have you properly capitalized all major repairs and equipment purchases?

Yes

What was the average life used for new equipment added during this period?

10 years

(6) Indicate the total amount of both disposable and non-disposable diaper expense and the location of this expense on Sch. V.

\$9,799

Line10

(7) Have all costs reported on this form been determined using accounting procedures consistent with prior reports?

Yes

If NO, attach a complete explanation.

(8) Are you presently operating under a sale and leaseback arrangement?

No

If YES, give effective date of lease.

N/A

(9) Are you presently operating under a sublease agreement?

YESXNO

(10) Was this home previously operated by a related party (as is defined in the instructions for Schedule VII)?

YESNOX

If YES, please indicate name of the facility, IDPH license number of this related party and the date the present owners took over.

N/A

(11) Indicate the amount of the Provider Participation Fees paid and accrued to the Department of Public Aid during this cost report period.

\$64,056

This amount is to be recorded on line 42 of Schedule V.

(12) Are there any salary costs which have been allocated to more than one line on Schedule V for an individual employee?

No

If YES, attach an explanation of the allocation.

(13) Have costs for all supplies and services which are of the type that can be billed to the Department of Public Aid, in addition to the daily rate, been properly classified in the Ancillary Section of Schedule V?

Yes

(14) Is a portion of the building used for any function other than long term care services for the patient census listed on page 2, Section B?

No

For example, is a portion of the building used for rental, a pharmacy, day care, etc.) If YES, attach a schedule which explains how all related costs were allocated to these functions.

(15) Indicate the cost of employee meals that has been reclassified to employee benefits on Schedule V.

\$11,901

Has any meal income been offset against related costs?

No

Indicate the amount.

\$N/A

(16) Travel and Transportation

a. Are there costs included for out-of-state travel?

No

If YES, attach a complete explanation.

b. Do you have a separate contract with the Department to provide medical transportation for residents?

No

If YES, please indicate the amount of income earned from such a program during this reporting period.

\$N/A

c. What percent of all travel expense relates to transportation of nurses and patients?

N/A

d. Have vehicle usage logs been maintained?

Yes

e. Are all vehicles stored at the nursing home during the night and all other times when not in use?

No

f. Has the cost for commuting or other personal use of autos been adjusted out of the cost report?

Yes

g. Does the facility transport residents to and from day training?

No

Indicate the amount of income earned from providing such transportation during this reporting period.

\$N/A

(17) Has an audit been performed by an independent certified public accounting firm?

No

Firm Name:

N/A

The instructions for the cost report require that a copy of this audit be included with the cost report. Has this copy been attached?

N/A

If no, please explain.

N/A

(18) Have all costs which do not relate to the provision of long term care been adjusted out out of Schedule V?

Yes

(19) If total legal fees are in excess of \$2500, have legal invoices and a summary of services performed been attached to this cost report?

Yes

Attach invoices and a summary of services for all architect and appraisal fees.

SEE ACCOUNTANTS' COMPILATION REPORT



Glen Elston Nursing and Rehabilitation Centre, Ltd.  
12/31/02  
Provider I.D. # 0004861

SCHEDULE A

SCHEDULE VII. RELATED PARTIES  
Part A. Col.3

3 OTHER RELATED BUSINESS ENTITIES		
Name	City	Type of Business
Glen Health & Home Management, Inc.	Skokie	Management Company
GlenBar Management Company, Ltd.	Skokie	Management Company
Elston Real Estate & Development LLC	Skokie	Building Lessor
Fargo Real Estate & Development, LLC	Skokie	Building Lessor - Management company
Therapy Masters	Skokie	Therapy company
GlenCare At Home, Ltd.	Skokie	Home Health agency
GlenCare Home Health, Ltd.	Skokie	Home Health agency
GlenCare Private Duty, Ltd.	Skokie	Home Health agency

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2002

**SCHEDULE B**

**SCHEDULE VII RELATED PARTIES**

**C. Statement of Compensation and Other Payments to Owners, Relatives and Members of Board of Directors.**

Name	Compensation Received From Other Nursing Homes				Total
	GlenBridge Nursing & Rehab. Centre, Ltd.	GlenCrest Nursing & Rehab. Centre, Ltd.	Glen Oaks Nursing & Rehab. Centre, Ltd.	GlenShire Nursing & Rehab. Centre, Ltd.	
Sidney Glenner	36,456	39,239	39,565	32,583	147,843
David Glenner	18,228	19,620	19,782	16,291	73,921
Barry Ray	36,456	39,239	39,565	32,583	147,843
Total compensation received from other Nursing Homes	91,140	98,098	98,912	81,457	369,607

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/02

XIX. SUPPORT SCHEDULES

SCHEDULE C

C. Professional Services  
Page 21

DESCRIPTION	AMOUNT
Total Schedule V, Line 19, Col. 3	31,431
Allocated from Management Co:	
Sachnoff & Weaver, Ltd. - Legal Services	25
American Express - Accounting Services	8,771
Schiller, Klein & McElroy - Legal Services	925
Frost, Ruttenberg - Accounting Services	196
Littler Mendelson - Legal Services	258
Ross Hardies - Legal Services	77
Total allocated from Management Co.	10,252
Non-Allowable Expenses:	
Sachnoff & Weaver, Ltd.	-545
Winston & Strawn	-585
Total Non-Allowable Expenses:	-1,130
Total adjustments page 21, Sch C.	9,122
Total Schedule V, line 19, column 8	40,553

See Accountants' Compilation Report

SCHEDULE D

**XIX. SUPPORT SCHEDULES**

D. Employee Benefits and Payroll Taxes  
Page 21

DESCRIPTION	AMOUNT
Allocated from Management Co.	
FICA taxes	10,010
FUTA	160
SUTA	628
Profit Sharing	4,315
Insurance - Hospital	11,638
Other Employee Benefits	549
Workers Compensation Insurance	305
401K Match	628
Total allocated from Management Co.	<u>28,233</u>
Total allocated to Page 21	<u>28,233</u>

**See Accountants' Compilation Report**

Glen Elston Nursing and Rehabilitation Centre, Ltd.  
Provider # 0004861  
12/31/02

SCHEDULE E

XV. SUPPORT SCHEDULES

Page 17, Line 36

DESCRIPTION	AMOUNT
Insurance Payable	8,588
Sundry Payable	192,693
Accrued Union Dues	(90)
Credit Union	(35)
Refunds Exchange	(24,596)
Accrued Wage Assignment	2,595
Accrued Profit Sharing	32,114
Due to Third Party	101,802
Due Con. Mutual	(159)
Due to Health and Home Mgt.	2,375
Accrued 401K	1,127
Total, Page 17, Line36	316,414

See Accountants' Compilation Report

Glen Elston Nursing and Rehabilitation Centre, LTD  
Provider # 0004861  
12/31/02

SCHEDULE F

PAGE 5, SCHEDULE VI. ADJUSTMENT DETAIL  
Schedule A. Nonallowable Expenses  
Line 29 - Other Non-allowable costs

Description	Amount	Reference
Non-allowable professional fees	-1,130	19
Adjust mgt. co. med supplies - med 'a' to cost	-30,180	10
Adjust mgt. co. med supplies - 'other' to cost	-10,657	10
Amortization of current year deferred maintenance	11,562	6
Adjust mgt. co. food to cost	-5,848	2
Total	<u>-36,253</u>	

See Accountants' Compilation Report

**Glen Elston Real Estate & Development, LLC**  
**Accrued Real Estate Taxes**  
**12/31/2002**

**SCHEDULE G**

	Accrued 1/01/02	Payments	Expense	Accrued 12/31/02
Balance @ 1/01/2002	(99,000.00)		(99,000.00)	
2001 real estate taxes paid		98,889.28	98,889.28	
Estimated 2002 real estate taxes				
2001 taxes	98,889.28			
Estimated increase	0.03			
Estimated 2002 taxes	101,361.51			
<b>USE</b>	<b>102,000.00</b>		102,000.00	(102,000.00)
Totals	(99,000.00)	98,889.28	101,889.28	(102,000.00)

Real estate tax history:

Year	Amount	\$	Increase %
1992	91,814.91		
1993	93,402.35	1,587.44	1.73%
1994	96,722.55	3,320.20	3.55%
1995	98,066.80	1,344.25	1.39%
1996	100,479.72	2,412.92	2.46%
1997	102,957.90	2,478.18	2.47%
1998	104,785.68	1,827.78	1.78%
1999	104,082.35	(703.33)	-0.67%
2000	96,382.57	(7,699.78)	-7.40%
2001	98,889.28	2,506.71	2.60%

**See Accountants' Compilation Report**

GlenElston Nursing and Rehabilitation Centre, Ltd.  
Provider I.D. #0004861  
December 31, 2002

SCHEDULE H

Page 3, Schedule V, Line 23, Col. 8  
Inservice Training and Education

Training Material or Person(s) Attending	Date Attended	Location	Title Sponsor/Vendor	Total Cost
STEVE SCHAYER, ELSA GONZALES SARAH CRABIL, KELLI BAILEY	1/15/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE QUALITY CUSTOMER RELATIONS	200.00
DIETARY STAFF	1/31/02	FACILITY	CYNTHIA CHOW & ASSOC FOOD PREPARATION INSERVICE	350.00
NURSING STAFF	4/16/02	FACILITY	PULMONARY EXCHANGE TRACEOSTOMY CARE	50.00
STEVE SCHAYER	10/10/02	LINCOLNWOOD	IL COUNCIL ON LONG TERM CARE HIPAA - THE "HOW TO"	75.00
DIETARY STAFF	10/31/02	FACILITY	CYNTHIA CHOW & ASSOC SANITATION INSERVICE	80.00
MANAGEMENT COMPANY ALLOCATION				227.00
TOTAL INSERVICE TRAINING AND EDUCATION				982.00

See Accountants' Compilation Report



Glen Elston Nursing and Rehabilitation Centre, LTD.  
Provider #0004861  
12/31/2002

SCHEDULE I

Page 3, Schedule V, Line 25, Col 8  
Other Admin. Staff Transportation

	Gasoline	Licenses/ Stickers	Repairs	Total
Direct Expense	4,301	156	52	4,509
Allocated from Management Company				863
<b>TOTAL</b>	<u>4,301</u>	<u>156</u>	<u>52</u>	<u>5,372</u>

See Accountants' Compilation Report

HEALTH AND HOME MANAGEMENT, INC.  
ALLOCATION OF MANAGEMENT COMPANY BUILDING

SCHEDULE J

	COST	ADJUSTMENTS TO CAPITAL PROJECTION	ADJUSTED CAPITAL PROJECTION	ADDITIONS	COST	NURSING HOME PERCENTAGE	GLENBRIDGE	GLENCREST	GLEN OAKS	GLEN ELSTON	GLENSHIRE		
ASSET DESCRIPTION	6/30/1999		6/30/1999	7/1/99- 12/31/2000	12/31/2000	84.9438%	103,052/460,292 0.223883969	111,372/460,292 0.241959452	101,895/460,292 0.221370348	41,220/460,292 0.08955185	102,753/460,292 0.223234382		
1996 BUILDING PURCHASE	230,000		230,000		230,000	195,371	43,740	47,272	#	43,249	#	17,496	43,613
1998 BUILDING RENOVATION													
GENERAL CONTRACTOR	957,570		957,570		957,570								
ELECTRICAL CONTRACTOR	275,576		275,576		275,576								
HVAC CONTRACTOR	182,130		182,130		182,130								
PLUMBING CONTRACTOR	68,599		68,599		68,599								
ARCHITECT FEES	115,968		115,968		115,968								
OTHER FEES AND PERMITS	33,024		33,024		33,024								
SECURITY SYSTEM	17,953		17,953		17,953								
TELEPHONE SYSTEM	12,500		12,500		12,500								
MISC. BUILDING COMPONENTS	24,226	-15,261	24,226		24,226								
CAPITALIZED INTEREST	121,387		106,126		106,126								
LANDSCAPING	30,000		30,000		30,000								
SPRINKLER SYSTEM	10,720	-24,749	10,720		10,720								
HVAC SYSTEMS	24,749	-10,235	0										
WALL CONSTRUCTION	10,235	-10,634	0										
ELECTRICAL	10,634	-26,075	0										
MISC. IMPROVEMENTS	26,075	-5,900	0										
ASPHALT DRIVEWAY	5,900		0										
					1,834,392	1,558,202	348,857	377,022	#	344,940	#	139,540	347,844
1999 ACCORD ELECTRIC				17,929	17,929								
HMS + ASSOCIATES-INTERIOR				31,505	31,505								
SAM MORMINO-LANDSCAPING				1,050	1,050								
ARCHITECTURAL DYNAMICS-ARCHITECT FEES				1,468	1,468								
MISC.				11,076	11,076								
					63,028	53,538	11,986	12,954	#	11,852	#	4,794	11,952
2000 AQUATIC WORKS - BUILT-IN FISH TANK				5,000									
					5,000	4,247	951	1,028	#	940	#	380	948
2001 NO ADDITIONS													
2002 NO ADDITIONS													
					2,132,420	1,811,359	405,534	438,276		400,981		162,210	404,357

See Accountants' Compilation Report